IN THE CLAIMS

Please amend the claims as follows:

Claim 1 (Canceled).

Claim 2 (Previously Presented): The information processing apparatus according to Claim 18, wherein the manipulating unit reproduces the predetermined content stored either in the first file or the second file.

Claim 3 (Previously Presented): The information processing apparatus according to Claim 2, wherein the selecting unit further selects the manipulating unit according to the format of either the first file or the second file, whichever has been selected.

Claim 4 (Previously Presented): The information processing apparatus according to Claim 18, wherein the manipulating unit transfers either the first file or the second file.

Claim 5 (Previously Presented): The information processing apparatus according to Claim 4, wherein the selecting unit further selects the manipulating unit according to a setting.

Claim 6 (Previously Presented): The information processing apparatus according to Claim 18, further comprising a file generator configured to generate the predetermined content of the second format on the basis of the first file.

Claim 7 (Previously Presented): The information processing apparatus according to Claim 18, further comprising a converter configured to convert either the first file or the second file into a third file for storing the predetermined content in a third format.

Claim 8 (Previously Presented): The information processing apparatus according to Claim 18, wherein the manipulating unit deletes either the first file or the second file.

Claim 9 (Currently Amended): [[A]] <u>An</u> information processing method comprising: a record controlling step for controlling <u>with a processor</u> a record in which first data identifies a predetermined content, second data identifies a first file <u>for storing of</u> the predetermined content <u>stored</u> in a first format, and third data identifying a second file <u>for storing of</u> the predetermined content <u>stored</u> in a second format, <u>said first data</u>, <u>second data</u> and third data all corresponding to the predetermined content <u>are correlated</u>;

a specifying step for specifying the <u>predetermined</u> content on the basis of the first data;

a selecting step for selecting either the first file or the second file in association with the predetermined content specified in the specifying step; and

a manipulating step for manipulating the first file or the second file on the basis of the second data or the third data in association with either the first file or the second file, by controlling an encoding bit rate for the first file or the second file, whichever has been selected.

Claim 10 (Previously Presented): The information processing method according to Claim 9, wherein the manipulating step reproduces the predetermined content stored in either the first file or the second file.

Claim 11 (Original): The information processing method according to Claim 9, wherein the selecting step further selects the manipulating step in accordance with the format of either the first file or the second file, whichever has been selected.

Claim 12 (Original): The information processing method according to Claim 9, wherein the manipulating step transfers either the first file or the second file.

Claim 13 (Original): The information processing method according to Claim 12, wherein the selecting step further selects the manipulating step in accordance with a setting.

Claim 14 (Previously Presented): The information processing method according to Claim 9, further comprising a generating step for generating the predetermined content in the second format on the basis of the first file.

Claim 15 (Previously Presented): The information processing method according to Claim 9, further comprising a converting step for converting either the first file or the second file into a third file for storing the predetermined content in a third format.

Claim 16 (Original): The information processing method according to Claim 9, wherein the manipulating step deletes either the first file or the second file.

Claim 17 (Currently Amended): A <u>computer program product having instructions</u>

that when executed by a processor perform steps program storing medium in which a

computer readable program has been stored, the program comprising:

a record controlling step for controlling via the processor a record in which first data identifies a predetermined content, second data identifies a first file for storing of the predetermined content stored in a first format, and third data identifies a second file for storing of the predetermined content stored in a second format, said first data, second data and third data corresponding to the predetermined content are correlated;

a specifying step for specifying the <u>predetermined</u> content on the basis of the first data;

a selecting step for selecting either the first file or the second file in association with the <u>predetermined</u> content specifying step; and

a manipulating step for manipulating the first file or the second file on the basis of the second data or the third data in association with either the first file or the second file, by controlling an encoding bit rate for the first file or the second file, whichever has been selected.

Claim 18 (Currently Amended): An information processing apparatus comprising:

a storing unit configured to store a plurality of contents in a storage area of a memory;

a database in which a first file ID identifying a first file for storing of a predetermined

content stored in a first format and a second file ID identifying a second file for storing of the

predetermined content stored in a second format that may be associated with a content ID that

identifies the predetermined content;

a content ID specifying unit configured to specify [[the]] <u>a</u> content ID <u>of the</u> predetermined content when the predetermined content is selected from a content list;

a selecting unit configured to select one of the first file and the second file based on the first file ID and the second file ID acquired from the database when the specified content

ID <u>specified by the content ID specifying unit</u> is associated with the first file ID and the second file ID; and

a manipulating unit configured to manipulate the first file or the second file, by controlling via an encoder an encoding bit rate for the first file or the second file, whichever has been selected.

Claim 19 (Previously Presented): The information processing apparatus according to Claim 18, further comprising:

a transmitting unit configured to transmit the predetermined content selected from the content list to other apparatus;

wherein said selecting unit select either the first file or the second file according to the format supported by the other apparatus.